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3. (Twice Amended) A thermal-acoustic insulation material as in claim 1, wherein said anisotropic pitch-based carbon fibers have an average fiber diameter of from 0.5 μ m to 2.0 μ m.

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10. (Three Times Amended) A method of manufacturing a thermal-acoustic insulation material, comprising the steps of:

a spinning step of producing span fibers by heating and melting anisotropic pitch obtained by polymerizing condensed polycyclic hydrocarbon, then discharging a melted matter out of a spinning nozzle and at the same time, blowing a heated gas from around the spinning nozzle in the same direction to which the melted matter is discharged;

a carbon fiber manufacturing step of manufacturing non-galvanic corrosive carbon fibers by infusibilizing spun fibers and thereafter carbonizing said carbon fibers at not lower than 650°C. but lower than 750°C.;

a spraying and accumulating step of accumulating said non-galvanic corrosive carbon fibers onto a plane so as to form a material, while speaying a thermosetting resin solution to said carbon fibers, and

a heat-forming step of forming said material of accumulated carbon fibers by applying heat so that contact points of said carbon fibers are bonded.

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13. (Twice Amended) A method of manufacturing a thermal-acoustic insulation material as in claim 11, wherein said material of accumulated carbon fibers has a bulk density of 1.3 kg/m³ or lower.

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43. (Amended) A method of manufacturing a thermal-acoustic insulation material as in claim 12, wherein said material of accumulated carbon fibers has a bulk density of 1.3 kg/m³ or lower.

45. (Three Times Amended) A thermal acoustic insulation material comprising:

a multiplicity of anisotropic pitch-based carbon fibers being bonded by a thermosetting resin at contact points of said carbon fibers so as to form a carbon fiber aggregate having a bulk density of from 3 kg/m³ to 10 kg/m³;

wherein said thermal-acoustic insulation material shows a galvanic current of $20 \,\mu\text{A}$ or lower in a galvanic cell having an electrode made of said thermal-acoustic insulation material, another electrode made of an aluminum plate, and an electrolytic solution of 0.45 wt.% aqueous sodium chloride solution.

48. (Twice Amended) A thermal acoustic insulation material as in claim 47, wherein said anisotropic pitch-based carbon fibers have an average fiber diameter of from 0.5 μ m to 2.0 μ m.